



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title): **WAC 458-18-215 (Refunds--Payment under protest requirements)**

Date last reviewed: **December 1998.**

Current reviewer: **Mark Mullin**

Date current review completed: **November 7, 2002**

Briefly explain the subject matter of the document(s): **This rule provides information about the payment under protest requirement for court ordered property tax refunds under RCW 84.68.020.**

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?

If "yes," provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs: (Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs) are considered interpretive and/or policy statements.)

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the



		information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive or policy statement.)

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

3. Additional information: Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

This rule could be combined with WAC 458-18-210 (Refunds--Procedure--Interest) into one comprehensive rule dealing with court ordered refunds under chapter 84.68 RCW and administrative refunds under chapter 84.69 RCW.

This rule is written in the user-friendly format used by the Department, but subsection (5) can be deleted from the rule as it merely provides that the rule is effective for 1994 and later tax statements.

4. Listing of documents reviewed: The reviewer need identify only those documents that were not listed in the previous review of the rule(s). Use “bullets” with any lists, and include documents discussed above. Citations to statutes, interpretive or policy statements, and similar documents should include titles. Citations to Attorney General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).

Statute(s) Implemented:

- **No statutes were reviewed that were not listed in the previous review of this rule.**

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs):

- **PTB 92-2 (County Tax Refund Fund Levy)**

Court Decisions:

- ***Longview Fibre Co. v. Cowlitz Cy.*, 114 Wn.2d 691, 790 P.2d 149 (1990). The issue in this appeal is whether a taxpayer that pays property taxes in semiannual payments must**



pay each installment under protest to preserve the right to a complete refund of an overpayment?

Board of Tax Appeals Decisions (BTAs):

- **No BTA decisions were reviewed that were not listed in the previous review of this rule.**

Appeals Division Decisions (WTDs):

- **No WTDs were reviewed that were not listed in the previous review of this rule.**

Attorney General Opinions (AGOs):

- **No AGOs were reviewed that were not listed in the previous review of this rule.**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

- **No other documents were reviewed that were not listed in the previous review of this rule.**

5. Review Recommendation:

- | | |
|---------------------|---|
| <u> </u> | Amend |
| <u> </u> | Repeal/Cancel (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.) |
| <u> X </u> | Leave as is (Appropriate even if the recommendation is to incorporate the current information into another rule.) |
| <u> </u> | Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.) |

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

There is no current need to revise this rule. If this rule is revised in the future, it should be combined with WAC 458-18-210 (Refunds--Procedure--Interest) into one comprehensive rule dealing with court ordered refunds under chapter 84.68 RCW and



administrative refunds under chapter 84.69 RCW. Also, subsection (5) can be deleted from the rule as it merely provides that the rule is effective for 1994 and later tax statements.

6. Manager action: Date: _____

_____ Reviewed and accepted recommendation

Amendment priority:

_____ 1
_____ 2
_____ 3
_____ 4